

Hearing Date: October 1, 2009 at 2:00 PM
Response Deadline: September 25, 2009 at 4:00 PM

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	: Chapter 11
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BH S&B HOLDINGS LLC, <u>et al.</u> ,	: Case No.: 08-14604 (MG)
	:
Debtors.	: Jointly Administered
	:
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**NOTICE OF HEARING ON DEBTORS' AND COMMITTEE'S
JOINT FIRST OMNIBUS OBJECTION TO ADMINISTRATIVE CLAIMS**
(Duplicate or Superseded Administrative Claims)

PLEASE TAKE NOTICE that, on August 28, 2009, the above-captioned debtors and debtors-in-possession (collectively, the "Debtors")¹ and the official committee of unsecured creditors appointed in these cases (the "Committee") jointly filed their first omnibus objection (the "Objection") to administrative claims, relating to duplicate or superseded claims, as detailed in the Objection.

PLEASE TAKE FURTHER NOTICE that a hearing (the "Hearing") on the Objection will be held before the Honorable Martin Glenn, United States Bankruptcy Court for the Southern District of New York, Room 501, One Bowling Green, New York, New York, on **October 1, 2009, at 2:00 PM (Prevailing Eastern Time).**

¹ The other Debtors in these cases are BHY S&B Intermediate Holdco LLC (Case No. 08-14605 (MG), EIN 26-3732361); BH S&B Retail LLC (Case No. 08-14606 (MG), EIN 26-2282554); BH S&B Lico LLC (Case No. 08-14607 (MG), EIN 26-3445450); Heritage Licensing LLC (Case No. 08-14608 (MG), EIN 26-3473212); Fashion Plate Licensing LLC (Case No. 08-14609 (MG), EIN 26-3473238); Cubicle Licensing LLC (Case No. 08-14610 (MG), EIN 26-3445507); and BH S&B Distribution LLC (Case No. 08-14611 (MG), EIN 26-3382611).

PLEASE TAKE FURTHER NOTICE that you should locate your name and claim in Exhibit A to the Objection.

PLEASE TAKE FURTHER NOTICE that responses, if any, to relief requested in the Objection must (i) be in writing, state the name of the objector, identify its interest in these cases, and set forth the grounds for the objection and the legal basis therefor and (ii) be filed with this Court and served in a manner so as to be received by the following parties, together with proof of service, on or before **September 25, 2009, at 4:00 PM (Prevailing Eastern Time)**: (a) counsel to the Debtors, Cahill Gordon & Reindel LLP, Eighty Pine Street, New York, New York 10005 (Attn: Joel H. Levitin, Esq., and Richard A. Stieglitz Jr., Esq.); (b) the United States Trustee, 33 White Hall Street, Suite 2100, New York, New York 10004 (Attn: Paul Schwartzberg, Esq.); and (c) counsel to the Committee, Arent Fox LLP, 1675 Broadway, New York, New York 10019 (Attn: Robert M. Hirsh, Esq.).

Dated: New York, New York
August 28, 2009

Respectfully submitted,

CAHILL GORDON & REINDEL LLP

/s/ Richard A. Stieglitz, Jr.

Joel H. Levitin

Richard A. Stieglitz, Jr.

Eighty Pine Street

New York, New York 10005

Telephone: (212) 701-3000

Facsimile: (212) 269-5420

jlevitin@cahill.com

rstieglitz@cahill.com

*Attorneys for the
Debtors and Debtors-in-Possession*

ARENT FOX LLP

/s/ Robert M. Hirsh

Robert M. Hirsh

1675 Broadway

New York, New York 10019

Telephone: (212) 457-5430

Facsimile: (212) 484-3990

hirsh.robert@arentfox.com

Attorney for the Committee

Joel H. Levitin
Richard A. Stieglitz Jr.
CAHILL GORDON & REINDEL LLP
Eighty Pine Street
New York, New York 10005
Telephone: (212) 701-3000
Facsimile: (212) 269-5420

Attorneys for the Debtors and Debtors-in-Possession

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**DEBTORS' AND COMMITTEE'S
JOINT FIRST OMNIBUS OBJECTION TO ADMINISTRATIVE CLAIMS
(Duplicate or Superseded Administrative Claims)**

The above-captioned debtors and debtors-in-possession (collectively, the “Debtors”)¹ and the official committee of unsecured creditors appointed in these cases (the “Committee”), by and through their undersigned attorneys, hereby jointly file this first omnibus objection (the “Objection”) to the administrative claims listed on Exhibit A attached hereto. In support of the relief requested in this Objection, the Debtors and the Committee respectfully represent as

¹ The other Debtors in these cases are BHY S&B Intermediate Holdco LLC (Case No. 08-14605 (MG), EIN 26-3732361); BH S&B Retail LLC (Case No. 08-14606 (MG), EIN 26-2282554); BH S&B Lico LLC (Case No. 08-14607 (MG), EIN 26-3445450); Heritage Licensing LLC (Case No. 08-14608 (MG), EIN 26-3473212); Fashion Plate Licensing LLC (Case No. 08-14609 (MG), EIN 26-3473238); Cubicle Licensing LLC (Case No. 08-14610 (MG), EIN 26-3445507); and BH S&B Distribution LLC (Case No. 08-14611 (MG), EIN 26-3382611).

follows:

JURISDICTION

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue of these cases and this Objection in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). The statutory predicate for the relief requested herein is Bankruptcy Rule 3007.

INTRODUCTION

2. On November 19, 2008 (the “Petition Date”), the Debtors each filed with this Court separate, voluntary petitions for relief under Chapter 11 of the Bankruptcy Code, and on November 21, 2008, the Court entered an order jointly administering the Debtors’ cases. The Debtors continue to manage their properties and operate their business as debtors-in-possession pursuant to Bankruptcy Code §§ 1107 and 1108.

3. On November 26, 2008, the Office of the United States Trustee appointed the Committee. No trustee or examiner has been appointed in these cases.

4. Prior to the Petition Date, the Debtors determined that the appropriate course of action to maximize value for the benefit of all of their stakeholders in the current difficult retail market was an orderly liquidation in Chapter 11, and to that end, they commenced “going out of business” sales in their stores. The Debtors concluded these sales as of January 16, 2009, and they are currently winding down their estates, including reconciling outstanding administrative claims.

FACTUAL BACKGROUND AND GROUNDS FOR OBJECTION

5. On February 11, 2009, the Court entered an order establishing, among other things, March 30, 2009, at 5:00 PM (Prevailing Eastern Time), as the last date and time for creditors, other than governmental units, to timely file proofs of claim (each, a “Proof of Claim”)

based on, among other things, purported administrative claims against the Debtors, under Bankruptcy Code § 503(b).

6. The Debtors have reviewed each of the Proofs of Claim, and they have concluded that many of the Proofs of Claim are duplicates (the “Duplicate Claims”)² of the corresponding Proof of Claim identified in the column labeled “Surviving Claim No.” on Exhibit A. The Duplicate Claims the Debtors are seeking to have disallowed by this Objection were either filed against the same debtors, for the same dollar amount, and on account of the same obligation as the corresponding surviving claims or were filed against different debtors but are otherwise identical.

7. Furthermore, the Debtors have determined that many Proofs of Claim (the “Superseded Claims”) were subsequently amended or superseded by other surviving claims filed by creditors with respect to the same liabilities. For instance, amended Proofs of Claim were filed to amend an amount previously claimed in an earlier Proof of Claim (the “Original Proof of Claim”). The Superseded Claims are also described on Exhibit A hereto.

8. Accordingly, it appears that the claimant either filed the same claim more than once or wishes to amend and supersede an existing claim. If the Duplicate Claims and the Superseded Claims are not formally disallowed and expunged from the Debtors’ claims register, the entities that filed the Duplicate Claims or the Superseded Claims, as applicable, could receive a double (or greater) recovery. Moreover, elimination of the Duplicate Claims and the

² Although each Duplicate Claim is a duplicate of the corresponding surviving claim, this Objection only seeks to expunge the administrative priority portion of each of the Duplicate Claims, and the Debtors reserve all rights to object to the remaining portions of each of the Duplicate Claims.

Superseded Claims would enable the Debtors to maintain a claims register that more accurately reflects the claims that have been asserted against the Debtors and their estates.

9. Bankruptcy Rule 3007(d)(1) permits omnibus objections in situations involving duplicate claims, and Bankruptcy Rule 3007(d)(3) permits omnibus objections to amended claims. Accordingly, the Debtors and the Committee submit that the Court should disallow the Duplicate Claims and the Superseded Claims, for the reasons set forth above.

NOTICE

10. In accordance with this Court's order approving notice procedures for these cases, notice of this Objection has been given via e-mail or first class United States mail, as appropriate, to the United States Trustee, counsel to the Debtors' agent and post-petition secured lender, those claimants that filed the Duplicate Claims or the Superseded Claims, and all other parties that have filed notices of appearance and requested service of papers in these cases. The Debtors and the Committee submit that no other or further notice need be given under the circumstances.

RESERVATION OF RIGHTS

11. Notwithstanding anything contained herein to the contrary, the Debtors and the Committee reserve the right to object to any claims that are not disallowed or expunged in connection with this Objection, in which case a separate notice would be given and hearings would be scheduled for any such objections. Furthermore, the Debtors and the Committee reserve the right to amend, modify, or supplement this Objection, in which case the subject objected-to claimants would receive notice, and a new hearing would be scheduled.

NO PRIOR APPLICATION

12. No previous request for the relief sought herein has been made to this or any other Court.

CONCLUSION

WHEREFORE, the Debtors and the Committee request that the Court enter an order, substantially in the form filed herewith, granting the relief requested herein and such other and further relief as may be just and proper under the circumstances.

Dated: New York, New York
August 28, 2009

Respectfully submitted,

CAHILL GORDON & REINDEL LLP

/s/ Richard A. Stieglitz, Jr.

Joel H. Levitin

Richard A. Stieglitz, Jr.

Eighty Pine Street

New York, New York 10005

Telephone: (212) 701-3000

Facsimile: (212) 269-5420

jlevitin@cahill.com

rstieglitz@cahill.com

*Attorneys for the
Debtors and Debtors-in-Possession*

ARENT FOX LLP

/s/ Robert M. Hirsh

Robert M. Hirsh

1675 Broadway

New York, New York 10019

Telephone: (212) 457-5430

Facsimile: (212) 484-3990

hirsh.robert@arentfox.com

Attorney for the Committee

Exhibit A

Duplicate Claims¹ or Superseded Claims²

Claimant Name	Claim No.	Date Filed	Reason for Disallowance	Surviving Claim No.	Mailing Address	Admin Claim Amount	Asserted Nature	Debtor Name
Alef Custom Packaging	271	2/27/2009	Duplicate Claim	237	William J. Levant, Esq. Kaplin Stewart 910 Harvest Drive PO Box 3037 Blue Ball, PA 19422	\$42,021.25	Administrative Priority	BH S&B Holdings LLC
Bexar County, TX	149	1/28/2009	Duplicate Claim	54	David G. Aelvoet Linebarger Goggan Blair & Sampson LLP 711 Navarro, Suite 300 San Antonio, TX 78205	\$37,085.02	Administrative Priority	BH S&B Holdings LLC
CBL & Associates Management, Inc.	518	3/30/2009	Superseded Claim	526	Saul Ewing LLP 500 E. Pratt St., 8 th Floor Baltimore, MD 21202 Attn: Joyce Kuhns, Esq.	\$19,926.00	Administrative Priority	BH S&B Holdings LLC
CBL & Associates Management, Inc.	519	3/30/2009	Superseded Claim	528	Saul Ewing LLP 500 E. Pratt St., 8 th Floor Baltimore, MD 21202 Attn: Joyce Kuhns, Esq.	\$1,100.00	Administrative Priority	BH S&B Holdings LLC
CBL & Associates Management, Inc.	520	3/30/2009	Superseded Claim	527	Saul Ewing LLP 500 E. Pratt St., 8 th Floor Baltimore, MD 21202 Attn: Joyce Kuhns, Esq.	\$422.28	Administrative Priority	BH S&B Holdings LLC

¹ The grounds to objecting to each duplicate claim can be found on pages 2-4 of the underlying objection.

² The grounds to objecting to each superseded claim can be found on pages 2-4 of the underlying objection.

Claimant Name	Claim No.	Date Filed	Reason for Disallowance	Surviving Claim No.	Mailing Address	Admin Claim Amount	Asserted Nature	Debtor Name
CBL & Associates Management, Inc.	521	3/30/2009	Duplicate Claim	514	Saul Ewing LLP 500 E. Pratt St., 8 th Floor Baltimore, MD 21202 Attn: Joyce Kuhns, Esq.	\$3,875.00	Administrative Priority	BH S&B Retail LLC
CBL & Associates Management, Inc.	522	3/30/2009	Duplicate Claim	515	Saul Ewing LLP 500 E. Pratt St., 8 th Floor Baltimore, MD 21202 Attn: Joyce Kuhns, Esq.	\$1,115.00	Administrative Priority	BH S&B Retail LLC
CBL & Associates Management, Inc.	523	3/30/2009	Duplicate Claim	516	Saul Ewing LLP 500 E. Pratt St., 8 th Floor Baltimore, MD 21202 Attn: Joyce Kuhns, Esq.	\$823.48	Administrative Priority	BH S&B Retail LLC
CBL & Associates Management, Inc.	524	3/30/2009	Duplicate Claim	517	Saul Ewing LLP 500 E. Pratt St., 8 th Floor Baltimore, MD 21202 Attn: Joyce Kuhns, Esq.	-	Administrative Priority	BH S&B Retail LLC
Corum Station I LLC	440	3/26/2009	Duplicate Claim	435	Brian D. Womac Womac & Associates 820 Gessner, Suite 1540 Houston, TX 77024	\$623,323.07	Administrative Priority	BH S&B Retail LLC
Empire Schuylkill, L.P.	384	3/11/2009	Duplicate Claim	383	Jeffrey Kurtzman, Esq. Klehr, Harrison, Harvey, Barnzburg & Ellers LLP 260 S. Broad St. Philadelphia, PA 19102	\$9,141.85	Administrative Priority	BH S&B Retail LLC
Evergreen I Associates LLC	398	3/16/2009	Superseded Claim	376	John P. Newman, Esq. Newman & Simpson, LLP 32 Mercer St. Hackensack, NJ 07601	\$17,774.91	Administrative Priority	BH S&B Holdings LLC
Fairlane Town Center LLC	264	2/20/2009	Duplicate Claim	158	Andrew S. Conway 200 East Long Lake Rd Ste 300 Bloomfield Hills, MI 48304	\$0.00	Administrative Priority	BH S&B Holdings LLC

Claimant Name	Claim No.	Date Filed	Reason for Disallowance	Surviving Claim No.	Mailing Address	Admin Claim Amount	Asserted Nature	Debtor Name
Fort Bend County, TX	146	1/26/2009	Duplicate Claim	30	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$2,079	Administrative Priority	BH S&B Holdings LLC
Fort Bend County, TX	204	1/21/2009	Duplicate Claim	30	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$2,079	Administrative Priority	BH S&B Holdings LLC
Harris County, TX, et al.	205	1/21/2009	Duplicate Claim	31	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$29,978.52	Administrative Priority	BH S&B Holdings LLC
Harris County, TX, et al.	209	1/26/2009	Duplicate Claim	31	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$29,978.52	Administrative Priority	BH S&B Holdings LLC
Katy ISD	207	1/21/2009	Duplicate Claim	29	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$6,350.66	Administrative Priority	BH S&B Holdings LLC
Katy ISD	208	1/26/2009	Duplicate Claim	29	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$6,350.66	Administrative Priority	BH S&B Holdings LLC
Kawasaki Kisen Kaisha Ltd. and “K” Line America, Inc.	473	3/26/2009	Duplicate Claim	474	Daniel K. Astin, Esq. Ciardi Ciardi & Astin 919 N. Market St., Suite 700 Wilmington, DE 19801	\$19,650	Administrative Priority	BH S&B Intermediate Holdco LLC
Kawasaki Kisen Kaisha Ltd. and “K” Line America, Inc.	475	3/26/2009	Duplicate Claim	474	Daniel K. Astin, Esq. Ciardi Ciardi & Astin 919 N. Market St., Suite 700 Wilmington, DE 19801	\$19,650	Administrative Priority	BH S&B Retail LLC

Claimant Name	Claim No.	Date Filed	Reason for Disallowance	Surviving Claim No.	Mailing Address	Admin Claim Amount	Asserted Nature	Debtor Name
Kawasaki Kisen Kaisha Ltd. and “K” Line America, Inc.	476	3/26/2009	Duplicate Claim	474	Daniel K. Astin, Esq. Ciardi Ciardi & Astin 919 N. Market St., Suite 700 Wilmington, DE 19801	\$19,650	Administrative Priority	BH S&B Lico LLC
Kawasaki Kisen Kaisha Ltd. and “K” Line America, Inc.	500	3/26/2009	Duplicate Claim	474	Daniel K. Astin, Esq. Ciardi Ciardi & Astin 919 N. Market St., Suite 700 Wilmington, DE 19801	\$19,650	Administrative Priority	Fashion Plate Li-censing LLC
Kawasaki Kisen Kaisha Ltd. and “K” Line America, Inc.	501	3/26/2009	Duplicate Claim	474	Daniel K. Astin, Esq. Ciardi Ciardi & Astin 919 N. Market St., Suite 700 Wilmington, DE 19801	\$19,650	Administrative Priority	Heritage Licensing LLC
Kawasaki Kisen Kaisha Ltd. and “K” Line America, Inc.	502	3/26/2009	Duplicate Claim	474	Daniel K. Astin, Esq. Ciardi Ciardi & Astin 919 N. Market St., Suite 700 Wilmington, DE 19801	\$19,650	Administrative Priority	Cubical Licensing LLC
Kawasaki Kisen Kaisha Ltd. and “K” Line America, Inc.	503	3/26/2009	Duplicate Claim	474	Daniel K. Astin, Esq. Ciardi Ciardi & Astin 919 N. Market St., Suite 700 Wilmington, DE 19801	\$19,650	Administrative Priority	BH S&B Distribu-tion LLC
Macerich Valley View Limited Partnership	402	3/12/2009	Superseded Claim	355	Dustin Branch 2029 Century Park East, 25 th Floor Los Angeles, CA 90067	\$28,324.24	Administrative Priority	BH S&B Holdings LLC
State Tax Assessor for the Maine Bureau of Revenue Services	647	4/14/2009	Duplicate Claim	646	Stanley D Campbell, Deputy Director Compliance Division, Bureau of Reve-nue Services 24 State House Station Augusta, ME 04333-0024	\$689.82	Administrative Priority	BH S&B Holdings LLC
Pasadena ATM LLC	529	3/30/2009	Duplicate Claim	236	Attn: Michael Schlesinger C/O Cambra Realty 9701 Wilshire Blvd. Beverly Hills, CA 90212	\$446.57	Administrative Priority	BH S&B Holdings LLC

Claimant Name	Claim No.	Date Filed	Reason for Disallowance	Surviving Claim No.	Mailing Address	Admin Claim Amount	Asserted Nature	Debtor Name
SDG Macerich Properties, L.P.	399	3/13/2009	Superseded Claim	356	Dustin Branch 2029 Century Park East, 25 th Floor Los Angeles, CA 90067	\$31,145.87	Administrative Priority	BH S&B Holdings LLC
Commissioner of Revenue of the State of Tennessee	156	2/2/2009	Superseded Claim	189	Wilber E. Hooks, Director Tax Enforcement Division Tennessee Department of Revenue P.O. Box 20207 Nashville, TN 37202	\$5,163.90	Administrative Priority	BH S&B Retail LLC

UNITED STATES BANKRUPTCY COURT
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**ORDER GRANTING DEBTORS' AND COMMITTEE'S JOINT
FIRST OMNIBUS OBJECTION TO ADMINISTRATIVE CLAIMS**
(Duplicate or Superseded Administrative Claims)

Upon the joint first omnibus objection (the "Objection")¹ of the Debtors and the Committee to the administrative claims set forth in Exhibit A to the Objection; and the Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and the Court having found that good and sufficient cause exists for granting the Objection; and upon the record of these Chapter 11 cases and any hearings held to consider the Objection; and it appearing that the Duplicate Claims were either filed against the same debtors, for the same dollar amount, and on account of the same obligation as the corresponding surviving claims or were filed against different debtors but are otherwise identical; and it appearing that the Superseded Claims have either been amended or superseded by their respective surviving claims; and it appearing that the relief requested in the Objection is appropriate in the context of these cases and in the best interests of the

¹ Capitalized terms used but not defined herein shall have the meaning set forth in the Objection.

Debtors and their respective estates, their creditors, and all other parties-in-interest; and it appearing that notice of the Objection was adequate and proper under the circumstances of these cases, and it appearing that no other or further notice need be given; it is hereby

ORDERED that the Duplicate Claims and the Superseded Claims listed on Exhibit A to the Objection are hereby disallowed and expunged; and it is further

ORDERED that nothing in the Objection or this Order shall be construed as a waiver of the Debtors' or the Committee's right to object to any surviving claims on other grounds or to amend the Objection; and it is further

ORDERED that the Debtors and the Committee are authorized to take all actions necessary to effectuate the terms of this Order; and it is further

ORDERED that the terms and conditions of this Order shall be immediately enforceable and effective upon its entry; and it is further

ORDERED that the Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____, 2009
New York, New York

HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE